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<b>TRANSMITTAL FORM</b>  (to be used for all correspondence after initial filing)	Application Number	10/731,489	
	Filing Date	December 8, 2003	
	First Named Inventor	Mark L. Enders	
	Art Unit	3616	
	Examiner Name	Barry J. Gooden	
Total Number of Pages in This Submission	16	Attorney Docket Number	14300

ENCLOSURES (Check all that apply)		
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No. : 10/731,489  
Applicant : Mark L. Enders et al.  
Title : NON-CIRCULAR STEERING WHEEL  
ASSEMBLY AND AIRBAG MODULE  
Filed : December 8, 2003  
TC/A.U. : 3616  
Examiner : Barry J. Gooden  
Docket No. : 14300

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**AMENDMENT AND RESPONSE TO OFFICE ACTION**

Dear Sir:

This paper is filed in response to the Office Action of March 15, 2006. Please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 9 of this paper.